IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

FRIDAY, THE TENTH DAY OF NOVEMBER,
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION No.23290 OF 2006

Between:

M/s.R.K.Engineers, rep. by its Managing Partner
Mr.N.C.H.Rangaiah.

..... PETITIONER

AND

The Additional Commissioner (CT) Legal,
Andhra Pradesh, Hyderabad,
And others.

....RESPONDENTS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

WRIT PETITION No.23290 OF 2006

O R D E R
(Per Sri Justice J.Chelameswar)

The petitioner being a partnership firm engaged in the business of execution of works contract and also sale of electrical goods including generators and motors etc and a registered dealer on the rolls of the 3rd respondent.

For the assessment year 1999-2000, the petitioner's liability for tax under the APGST Act has determined by the 3rd respondent by his order dated 18.06.2002. The 2nd respondent after following the appropriate procedure revised the above assessment order by his proceedings dated 07.07.2006 and reached a conclusion that the petitioner is liable to pay the higher amount of tax than it was determined by the assessing authority. Aggrieved by the same, the petitioner carried the matter before the Sales Tax Appellate Tribunal. During the pendency of the said appeal, the petitioner sought stay of the recovery of the disputed tax by way of an application to the 1st respondent. The 1st respondent by his order dated 19.10.2006 rejected the said application. Hence, the present writ petition with a prayer as

follows:

> **"…the Hon'ble Court may be pleased to issue an appropriate Writ or direction, more particularly one in the nature of Writ of Mandamus, declaring the impugned order dated 19.10.2006 passed by the 1st respondent in CCT's Ref.No.L-III(1)/798/2006 for assessment year 1999-2000 (APGST) as illegal, unjustified and contrary to the provisions of law and pass such other …"**

Heard the learned Government Pleader.

In the circumstances, we are of the opinion that the writ petition can be disposed of at the admission stage itself by directing the respondents not to take any coercive steps for recovery of the disputed tax on condition the petitioner deposits 50% of the disputed tax, within a period of six weeks from today. The amount of tax, if any, paid already towards disputed tax, shall be given credit while computing the above-mentioned amount of 50%.

With the above direction, the writ petition is disposed of.

JUSTICE J.CHELAMESWAR

JUSTICE D.APPA RAO

10th NOVEMBER, 2006
PGS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

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WRIT PETITION No.23290 OF 2006
(Per Sri Justice J.Chelameswar)

10TH NOVEMBER, 2006